

Taxation statistics 2009–10

Table 1A: Trust returns

Selected items, by net Australian income, 2009-10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009-10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009-10*.

Taxation statistics 2009–10

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Business income, expense and reconciliation items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more
Number of trusts	no.	149,985	234,345	102,100	82,225	133,420
Business Income						
Gross payments where ABN not quoted - NPP	no.	35	65	20	20	15
	\$	2,605,235	2,427,520	4,091,330	2,760,878	14,649,917
Assessable government industry payments - PP	no.	3,960	1,200	1,300	1,440	2,695
	\$	76,345,534	11,737,126	13,410,924	18,750,191	61,419,236
Assessable government industry payments - NPP	no.	3,380	2,195	2,710	2,770	4,130
	\$	141,218,757	29,088,524	44,878,420	47,781,686	500,522,893
Other business income - PP	no.	8,755	4,035	3,200	3,065	5,570
	\$	4,177,503,284	799,524,989	956,913,022	1,308,020,306	6,302,709,564
Other business income - NPP	no.	62,845	60,340	48,620	42,840	62,770
	\$	39,973,449,353	15,117,441,423	17,956,532,102	23,920,800,968	183,656,087,586
Total business income - PP	no.	8,800	4,055	3,215	3,080	5,585
	\$	4,254,533,226	812,108,006	970,838,849	1,328,397,211	6,367,279,569
Total business income - NPP	no.	62,965	60,465	48,685	42,895	62,855
	\$	40,117,388,541	15,149,114,992	18,005,603,355	23,971,553,113	184,198,465,433
Total business income	no.	69,635	63,635	51,055	45,105	66,775
	\$	44,371,921,767	15,961,222,998	18,976,442,204	25,299,950,324	190,565,745,002
Business Expenses						
Foreign resident withholding expenses	no.	30	30	20	20	45
	\$	1,893,690	1,893,747	2,363,333	3,845,214	37,228,321
Contractor, sub-contractor and commission expenses	no.	16,675	11,360	12,390	12,900	20,850
	\$	1,251,722,978	504,634,525	668,246,881	961,445,362	5,181,562,941
Superannuation expenses	no.	29,025	21,845	21,870	22,060	40,340
	\$	639,541,579	391,273,749	420,162,491	528,271,135	2,693,788,429
Cost of sales	no.	35,200	21,695	20,380	18,550	29,520
	\$	20,880,046,680	5,718,828,073	7,329,819,954	10,116,641,110	88,638,352,470
Bad debts	no.	3,445	1,960	2,140	2,460	6,825
	\$	1,019,434,467	16,838,406	17,275,251	23,522,010	353,300,798
Lease expenses	no.	5,840	3,265	3,490	3,735	8,060
	\$	203,430,656	56,113,232	66,358,289	73,570,686	517,130,303
Rent expenses	no.	26,780	16,480	17,075	16,335	30,945
	\$	1,641,707,952	681,543,285	688,333,873	810,252,278	4,559,653,564
Total interest expenses	no.	50,620	31,090	29,330	28,195	45,665
	\$	4,866,321,597	1,028,773,084	747,151,137	623,389,542	11,769,478,882

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Business income, expense and reconciliation items		Total
Number of trusts	no.	702,080
Business Income		
Gross payments where ABN not quoted - NPP	no.	150
	\$	26,534,880
Assessable government industry payments - PP	no.	10,600
	\$	181,663,011
Assessable government industry payments - NPP	no.	15,185
	\$	763,490,280
Other business income - PP	no.	24,625
	\$	13,544,671,165
Other business income - NPP	no.	277,420
	\$	280,624,311,432
Total business income - PP	no.	24,735
	\$	13,733,156,861
Total business income - NPP	no.	277,865
	\$	281,442,125,434
Total business income	no.	296,205
	\$	295,175,282,295
Business Expenses		
Foreign resident withholding expenses	no.	140
	\$	47,224,305
Contractor, sub-contractor and commission expenses	no.	74,175
	\$	8,567,612,687
Superannuation expenses	no.	135,140
	\$	4,673,037,383
Cost of sales	no.	125,340
	\$	132,683,688,287
Bad debts	no.	16,835
	\$	1,430,370,932
Lease expenses	no.	24,390
	\$	916,603,166
Rent expenses	no.	107,615
	\$	8,381,490,952
Total interest expenses	no.	184,900
	\$	19,035,114,242

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Business income, expense and reconciliation items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more
Total royalty expenses	no.	1,090	555	495	495	1,025
	\$	67,537,700	21,846,629	21,524,033	30,925,717	224,296,386
Depreciation expenses	no.	61,130	46,565	41,725	38,345	56,520
	\$	2,028,348,733	569,917,330	617,025,932	706,835,974	3,512,994,916
Motor vehicle expenses	no.	41,200	33,135	33,545	31,155	43,000
	\$	592,461,987	330,375,910	409,063,771	437,907,849	1,318,136,048
Repairs and maintenance	no.	41,790	27,175	27,160	26,070	42,680
	\$	660,174,584	175,335,999	202,944,813	243,667,495	1,489,760,129
All other expenses	no.	85,520	63,465	50,790	44,905	66,910
	\$	23,006,711,599	7,055,737,954	6,260,601,438	7,812,623,134	51,983,081,877
Total expenses	no.	87,250	65,555	51,475	45,425	67,860
	\$	56,859,334,414	16,553,174,281	17,450,871,196	22,372,897,506	172,278,765,064
Reconciliation Items						
Income reconciliation adjustments	no.	6,015	4,330	4,165	4,470	8,680
	\$	-1,542,461,767	-388,418,574	-4,398,545	-39,588,982	-1,802,173,601
Expense reconciliation adjustments	no.	28,310	16,900	17,085	18,005	35,655
	\$	6,029,929,098	870,557,996	-142,902,210	-163,308,407	1,719,943,327
Net Business Income						
Net business income - PP - profit	no.	480	2,640	2,435	2,475	4,350
	\$	23,353,590	24,407,694	70,600,567	151,349,120	1,116,998,697
Net business income - PP - loss	no.	9,340	1,525	935	735	1,570
	\$	-1,235,990,968	-59,572,306	-43,275,998	-38,158,572	-199,311,272
Net business income - NPP - profit	no.	3,025	50,830	46,030	40,805	57,890
	\$	114,031,163	475,074,842	1,502,190,935	2,763,343,811	23,554,846,702
Net business income - NPP - loss	no.	77,100	10,000	3,705	2,895	6,585
	\$	-6,901,004,986	-550,673,800	-151,725,692	-152,923,470	-6,275,700,141
Total net business income or loss	no.	87,525	63,995	52,170	45,965	68,535
	\$	-7,999,611,201	-110,763,570	1,377,789,812	2,723,610,889	18,196,833,986

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Business income, expense and reconciliation items		Total
Total royalty expenses	no.	3,660
	\$	366,130,465
Depreciation expenses	no.	244,285
	\$	7,435,122,885
Motor vehicle expenses	no.	182,030
	\$	3,087,945,565
Repairs and maintenance	no.	164,875
	\$	2,771,883,020
All other expenses	no.	311,595
	\$	96,118,756,002
Total expenses	no.	317,565
	\$	285,515,042,461
Reconciliation Items		
Income reconciliation adjustments	no.	27,660
	\$	-3,777,041,469
Expense reconciliation adjustments	no.	115,950
	\$	8,314,219,804
Net Business Income		
Net business income - PP - profit	no.	12,380
	\$	1,386,709,668
Net business income - PP - loss	no.	14,105
	\$	-1,576,309,116
Net business income - NPP - profit	no.	198,580
	\$	28,409,487,453
Net business income - NPP - loss	no.	100,285
	\$	-14,032,028,089
Total net business income or loss	no.	318,190
	\$	14,187,859,916